

State of South Dakota

EIGHTY-FIRST SESSION
LEGISLATIVE ASSEMBLY, 2006

609M0649

SENATE BILL NO. 189

Introduced by: Senators Bogue, Abdallah, Duniphan, Koetzle, McNenny, Moore, and Napoli
and Representatives Klaudt, Hennies, Hunhoff, Putnam, and Rave

1 FOR AN ACT ENTITLED, An Act to provide for a property tax reduction for certain
2 firefighters.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 Terms used in this Act mean:

7 (1) "Firefighter," any person that is a volunteer providing fire fighting services and is a
8 member of a local fire department;

9 (2) "Single-family dwelling," any house, condominium apartment, or manufactured
10 home as defined in § 32-3-1 which is assessed and taxed as a separate unit including
11 the platted lot upon which the structure is situated or one acre, whichever is less, and
12 the garage, whether attached or unattached.

13 Section 2. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
14 follows:

15 Any application for the real property assessment reduction for a firefighter under this Act



1 shall be made annually to the county director of equalization on or before April first on forms
2 prescribed by the secretary of revenue and regulation.

3 Section 3. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
4 follows:

5 Any firefighter making an application under the provisions of this Act is entitled to a real
6 property assessment reduction if the following conditions are met:

7 (1) Has owned and resided in the single family dwelling for which the reduction is to be
8 applied for two hundred days of the previous calendar year; and

9 (2) Has been a firefighter for at least six months of the previous calendar year.

10 Section 4. That chapter 10-6 be amended by adding thereto a NEW SECTION to read as
11 follows:

12 Any firefighter qualifying for this reduction shall have the full and true value of the property
13 reduced by twenty percent. No property qualifying for an assessment reduction for a firefighter
14 may receive more than one reduction in the full and true value of the property per year per
15 single-family dwelling. No firefighter may receive more than one assessment reduction per year
16 pursuant to this Act.